

City of Upland



Financial Update
January 31, 2018
Fiscal Year 2017-2018

2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$ 14,534,867
Revenues	\$ 19,552,763	
Expenditures	<u>(20,052,637)</u>	
YTD Revenues over (under) expenditures		(499,874)
Fund Balance Designations		(145,000)
Estimated Fund Balance at 01/31/18		<u>\$ 13,889,993</u>
Over/(Under) 15.0% Reserve Limit		<u>7,927,265</u>

City of Upland
General Fund Major Revenue Trends
For the Month Ended January 31, 2018

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	\$ 14,687,653	8,231,710	56.0%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	5,756,955	41.4%
Business License Tax	873,568	1,058,722	873,500	371,250	42.5%
Other Taxes	832,211	745,414	747,580	433,993	58.1%
Franchise Tax	1,264,970	1,184,255	1,230,000	197,866	16.1%
Licenses & Permits	1,247,615	1,861,777	892,371	980,126	109.8%
Revenue from Other Governments	1,915,228	1,771,661	1,633,868	54,281	3.3%
Charges for Services	4,463,449	4,290,835	2,018,607	1,224,159	60.6%
Fines & Forfeitures	594,416	619,646	589,003	278,456	47.3%
Use of Money & Property	609,449	468,503	735,641	612,618	83.3%
Other Revenue	2,205,837	2,219,580	1,552,752	1,411,349	90.9%
Transfers In	121,523	437,960	-	-	100.0%
Total General Fund Revenues	\$ 47,028,386	\$ 48,113,885	\$ 38,880,475	\$ 19,552,763	50.3%

City of Upland
General Fund Expenditures by Department
For the Month Ended January 31, 2018

Department Name	Annual Budget	YTD Expend.	YTD Encumb	Available Budget	Percent Utilized
General Government	\$ 785,914	\$ 282,397	\$ 37,596	\$ 465,921	35.9%
Administrative Services	5,309,324	\$ 2,555,287	\$ 1,203,231	1,550,806	48.1%
Development Services	1,715,458	\$ 778,486	\$ 264,725	672,247	45.4%
Police	20,836,010	\$ 10,405,916	\$ 396,013	10,034,080	49.9%
Fire	2,682,872	\$ 1,562,461	\$ 312	1,120,099	58.2%
Community Services	1,681,326	\$ 779,202	\$ 116,548	785,576	46.3%
Public Works	6,568,080	\$ 3,518,888	\$ 559,665	2,489,528	53.6%
Transfers Out	172,532	\$ 170,000	\$ -	2,532	98.5%
General Fund	\$ 39,751,516	\$ 20,052,637	\$ 2,578,090	\$ 17,120,789	50.4%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End January 31, 2018

						% of Year	58%
		Current Year Activity					
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	\$ 38,880,475	\$ 19,552,763	50.3%	\$ 39,751,516	\$ 20,052,637	50.4%
Housing Fund	201	18,413,905	16,090,855	87.4%	24,619,292	19,773,687	80.3%
Public Safety Augmentation Fund	203	780,995	465,163	59.6%	780,995	228,705	29.3%
Gas Tax Fund	204	2,147,254	839,166	39.1%	7,209,643	2,303,340	31.9%
Measure I	205	1,321,067	570,463	43.2%	1,998,978	11,410	0.6%
Sanitary Sewer	207	-	506,288	0.0%	-	-	0.0%
HOME	208	102,000	101,184	99.2%	180,000	-	0.0%
Community Development Block Grant	209	682,125	59,558	8.7%	802,573	115,393	14.4%
Parking Improvement District Area	210	43,850	25,904	59.1%	146,000	-	0.0%
Air Quality Management District	211	92,675	25,360	27.4%	179,130	38,444	21.5%
Homeland Security Grants - PD	214	64,928	-	0.0%	60,840	35,322	58.1%
Proposition 30	215	75,500	512	0.7%	140,000	-	0.0%
COPS	216	436,664	114,782	26.3%	579,914	-	0.0%
Other Grants	217	46,028	40,557	88.1%	46,028	39,004	84.7%
Office of Traffic Safety Grants	218	283,081	94,073	33.2%	283,081	101,545	35.9%
JAG Grant	219	18,436	200	0.0%	18,436	2,129	11.5%
Asset Forfeiture-Fed DOJ	220	91,400	2,263	2.5%	100,000	5,063	5.1%
Homeland Security Grants - Fire	221	-	-	0.0%	-	-	0.0%
Cal HOME	222	767,100	121,599	15.9%	880,600	53,550	6.1%
Asset Forfeiture-Fed Treas	223	10,100	76.96	0.8%	-	-	0.0%
Asset Forfeiture-State	224	20,500	1,974	9.6%	20,000	431	2.2%
Financing Authority	301	-	79	0.0%	-	-	0.0%
General Development	420	124,000	207,142	167.0%	516,450	103,766	20.1%
Park Acquisition & Development	421	472,500	383,361	81.1%	215,988	-	0.0%
Storm Drain Development	422	271,929	531,638	195.5%	241,561	47	0.0%
Street & Traffic Facility Development	423	140,500	336,624	239.6%	1,942,109	1,137,208	58.6%
General Capital Projects	425	-	-	0.0%	1,638,059	139,664	8.5%
Street & Alley Repairs - Burrtec	426	204,480	85,200	41.7%	594,071	6,030	1.0%
Water Utility	640	21,350,000	17,780,796	83.3%	29,871,902	11,353,354	38.0%
Solid Waste Utility	641	10,793,779	6,462,917	59.9%	11,085,299	4,576,107	41.3%
Sewer Utility	645	9,405,400	5,903,283	62.8%	11,521,551	3,948,857	34.3%
Fire Worker's Comp	750	-	1,859	0.0%	-	-	0.0%
Self-Funded Liability	751	4,020,832	2,350,629	58.5%	4,020,832	2,610,368	64.9%
Fleet Management	752	1,270,915	743,507	58.5%	1,695,544	609,139	35.9%
Information Systems	753	1,658,813	911,223	54.9%	2,282,912	882,822	38.7%
Building Maint & Operations	754	1,319,840	811,193	61.5%	1,319,840	515,726	39.1%
Successor Agency	805	3,935,421	163,168	4.1%	3,658,089	686,060	18.8%
		\$ 119,246,492	\$ 75,285,360	63.13%	\$ 148,401,233	\$ 69,329,807	46.72%